



The Tribunal and the High Court has come to the conclusion that the assesseees are entitled to certain benefits under the provisions of the Income Tax Act, 1961. Since the decision is based purely on the facts pleaded before the Tribunal and the High Court, we cannot find fault with the orders passed and the directions issued by both the Tribunal and the High Court.

The Special Leave Petitions are disposed of accordingly.

However, the question of law raised is kept open to be decided in an appropriate case.

(G.V.Ramana)  
Court Master

(Vinod Kulvi)  
Asstt.Registrar